

No. 5508 of 1871.

## REVENUE DEPARTMENT.

*Bombay Castle, 2nd November 1871.*

Before passing orders in this case, Government desire to know what lands have been included in, and what have been excluded from, "Gaumtulua" (village site) liable to assessment as the property of Government, and on what principle the division has been made. From one or two expressions used in the correspondence, it appears doubtful whether all land held by agriculturists has not been excluded from liability to assessment; if so, the principle is entirely wrong, as Mr. Carey himself admits that such land is fully understood to be the property of Government, and that the usufruct only is the cultivator's.

(Signed) H. E. JACOMB,

Under Secretary to Government.

No. 7 of 1871.

## MEMORANDUM.

With reference to the Collector's Endorsement No. 2379, of the 10th instant, forwarding, for report, a Memo. No. 5508, dated the 2nd instant, from the Under Secretary to Government, Revenue Department, Mr. Carey has the honour to state that all land in the village site held by cultivators has been excluded from "Gaumtulua" liable to assessment. The total occupied uncultivated area of "Gaumtulua" within the Municipal limits of Balsar is 3,19,874 square yards, as shown in column 8, Appendix A to the report, while the area entered in column 8, Appendix E, as liable to assessment is only 62,123 square yards, the balance of 2,57,751 square yards being held by cultivators. The land held by agriculturists was excluded after consultation with the Superintendent of Survey (Mr. Beyts), not because any doubt was entertained that Government is owner of the land, but for the following reasons :—

(1.) The land constitutes the "Kacha" or homesteads of the cultivators, and under orders from Government cultivators were permitted at the late revenue settlement to hold rent-free

Kacha up to one acre of which they had previously been in possession, at the same time all lands so held in excess of one acre were formed into "Wara" numbers and assessed.

(2.) These homesteads attached to the cultivators' buildings having been thus confirmed, to place an assessment on them now under the City Survey Act, would in effect amount to an enhancement of the survey assessment within the period of the thirty years' guarantee.

2. In the event of any cultivator in future being found to be in possession of more than the one acre allowed, the one pie assessment might be imposed instead of as at present cultivation rates. The former would be the higher. Any such land alienated from the holding by a cultivator to whom it has been confirmed should also be subjected to assessment at the same rate.

(Signed) A. D. CAREY,  
Assistant Collector.

*Extra 2nd Assistant Collector's Office, }*  
*Surat, 15th November 1871. }*

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No. 2423 OF 1871.

*Balsar, 21st November 1871.*

True copy forwarded to the Revenue Commissioner, with reference to his No. 5810 of the 7th instant.

(Signed) W. RAMSAY,  
First Assistant Collector in charge.

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No. 6280 OF 1871.

REVENUE DEPARTMENT.

*Násik Districts, Camp Tisgaum, 5th December 1871.*

Forwarded to Government, with reference to the Under Secretary's Memo. No. 5508, dated 2nd November 1871. The Gaumtulia cess cannot be placed on the one acre plots, allowed